WE CLAIM:

1. A water-soluble tablet comprising a pharmaceutically acceptable salt of metformin, one or more water-soluble sugar alcohols, and one or more other water-soluble excipients, wherein the tablet dissolves in less than about three minutes in about 30 ml of water to give a clear solution.

2. The water-soluble tablet according to claim 1, wherein the tablet dissolves in water in less than about two minutes to give a clear solution.

3. The water-soluble tablet according to claim 1, wherein the tablet dissolves in water in less than about one minute to give a clear solution.

4. The water-soluble tablet according to claim 1, wherein the tablet is dissolved in about 20 ml of water.

5. The water-soluble tablet according to claim 1, wherein the tablet is dissolved in about 15 ml of water.

6. The water-soluble tablet according to claim 1, wherein the pharmaceutically acceptable salt of metformin comprises one or more of phosphate, sulfate, hydrochloride, salicylate, maleate, benzoate, ethanedisulfonate, fumarate, glycolate, salts of dibasic acids, fumarate, and succinate.

7. The water-soluble tablet according to claim 6, wherein the pharmaceutically acceptable salt of metformin comprises hydrochloride.

8. The water-soluble tablet according to claim 1, wherein the pharmaceutically acceptable salt of metformin comprises up to about 95% weight by weight of the tablet.

9. The water-soluble tablet according to claim 1, wherein the one or more water-soluble sugar alcohols comprise one or more of sorbitol, mannitol, spray-dried mannitol, xylitol, erythritol, isomalt, hydrogenated starch hydrolysates, and combinations thereof.

10. The water-soluble tablet according to claim 9, wherein the water-soluble sugar alcohol comprises xylitol.

11. The water-soluble tablet according to claim 9, wherein the water-soluble sugar alcohol comprises mannitol.

12. The water-soluble tablet according to claim 9, wherein the water-soluble sugar alcohol comprises a mixture of xylitol and mannitol.

13. The water-soluble tablet according to claim 1, wherein the other water-soluble excipients comprise one or more of binders, lubricants, sweeteners, and flavoring agents.

14. The water-soluble tablet according to claim 13, wherein the binder comprises one or more of soluble starch, polyvinylpyrrolidone, cellulose ethers, gums and carboxyvinyl polymer(s).

15. The water-soluble tablet according to claim 14, wherein the binder comprises polyvinylpyrrolidone.

16. The water-soluble tablet according to claim 13, wherein the lubricant comprises one or more of polyethylene glycol, sodium propionate, sucrose, sodium chloride, silicon oil, simethicone, polyvinylpyrrolidone, DL-leucine, sodium benzoate, boric acid, sodium lauryl sulphate, and magnesium lauryl sulphate.

17. The water-soluble tablet according to claim 16, wherein the lubricant comprises polyethylene glycol.

18. The water-soluble tablet according to claim 17, wherein the polyethylene glycol is pulverized/micronised.

19. The water-soluble tablet according to claim 18, wherein the polyethylene glycol has a particle size of from about 90% less than 250μ.

20. The water-soluble tablet according to claim 17, wherein the polyethylene glycol has a molecular weight of from about 3500 to about 20,000.

21. The water-soluble tablet according to claim 20, wherein the polyethylene glycol has a molecular weight of from about 3500 to about 8000.

22. The water-soluble tablet according to claim 21, wherein the polyethylene glycol has a molecular weight of about 6000.

23. The water-soluble tablet according to claim 21, wherein the polyethylene glycol has a molecular weight of about 8000.

24. The water-soluble tablet according to claim 16, wherein the lubricant comprises sodium propionate.

25. The water-soluble tablet according to claim 13, wherein the sweetener comprises one or more of aspartame, saccharine sodium, glycine, lactose, dextrose, fructose, maltose, sorbitol and sucrose.

26. The water-soluble tablet according to claim 25, wherein the sweetener comprises aspartame.

27. The water-soluble tablet according to claim 1, wherein the one or more water-soluble sugar alcohols comprise xylitol and spray-dried mannitol, the lubricant comprises micronised polyethylene glycol, and the tablet dissolves in about 15ml of water in less than about one minute to give a clear solution.

28. The water-soluble tablet according to claim 1, wherein the tablet further comprises one or more additional antidiabetic agents selected from sulfonyl urea, glucosidase inhibitor and thiazolidinedione.

29. A process for the preparation of a water-soluble tablet, the process comprising:

(a) mixing together a pharmaceutically acceptable salt of metformin, one or more water-soluble sugar alcohols, and one or more other water-soluble excipients to form a mixture, and

(b) compressing the mixture to form a tablet,

wherein the tablet dissolves in less than about three minutes in about 30 ml of water to give a clear solution.

30. The process according to claim 29, wherein the tablet dissolves in water in less than about two minutes to give a clear solution.

31. The process according to claim 29, wherein the tablet dissolves in water in less than about one minute to give a clear solution.

32. The process according to claim 29, wherein the tablet is dissolved in about 20 ml of water.

33. The process according to claim 29, wherein the tablet is dissolved in about 15 ml of water.

34. The process according to claim 29, wherein the mixture is formulated into a tablet by direct compression.

35. The process according to claim 29, wherein the mixture is granulated prior to compression.

36. The process according to claim 35, wherein the mixture is wet granulated.

37. The process according to claim 35, wherein the mixture is dry granulated.

38. The process according to claim 29, wherein the pharmaceutically acceptable salt of metformin comprises one or more of phosphate, sulfate, hydrochloride, salicylate, maleate, benzoate, ethanedisulfonate, fumarate, glycolate, salts of dibasic acids, fumarate, and succinate.

39. The process according to claim 29, wherein the pharmaceutically acceptable salt of metformin comprises up to about 95% weight by weight of the tablet.

40. The process according to claim 28, wherein the one or more water-soluble sugar alcohols comprise one or more of sorbitol, mannitol, spray-dried mannitol, xylitol, erythritol, isomalt, hydrogenated starch hydrolysates, and combinations thereof.

41. The process according to claim 29, wherein the other water-soluble excipients comprise one or more of binders, lubricants, sweeteners, and flavoring agents.

42. The process according to claim 41, wherein the binder comprises one or more of soluble starch, polyvinylpyrrolidone, cellulose ethers, gums and carboxyvinyl polymer(s).

43. The process according to claim 41, wherein the lubricant comprises one or more of polyethylene glycol, sodium propionate, sucrose, sodium chloride, silicon oil, simethicone, polyvinylpyrrolidone, DL-leucine, sodium benzoate, boric acid, sodium lauryl sulphate, and magnesium lauryl sulphate.

44. The process according to claim 42, wherein the polyethylene glycol is pulverized/micronised.

45. The process according to claim 44, wherein the polyethylene glycol has a molecular weight of from about 3,500 to about 20,000.

46. The process according to claim 44, wherein the sweetener comprises one or more of aspartame, saccharine sodium, glycine, lactose, dextrose, fructose, maltose, sorbitol and sucrose.

47. The process according to claim 28, wherein the one or more water-soluble sugar alcohols comprise xylitol and spray-dried mannitol, the lubricant comprises micronised polyethylene glycol, and the tablet dissolves in about 15 ml of water within about one minute to give a clear solution.

48. The process of claim 29, wherein the mixing further comprises mixing one or more additional antidiabetic agents selected from sulfonyl urea, glucosidase inhibitor and thiazolidinedione.

49. A method of treating diabetes mellitus comprising administering to a patient in need thereof a water soluble tablet comprising a pharmaceutically acceptable salt of metformin, one or more water-soluble sugar alcohols, and one or more other water-soluble excipients, wherein the tablet dissolves in less than about three minutes in about 30 ml of water to give a clear solution.

50. The method of claim 49, wherein the tablet further comprises one or more additional antidiabetic agents selected from sulfonyl urea, glucosidase inhibitor and thiazolidinedione.